

the Forcing Limits on Abusive and Multimutuous Prices Act, or FLAT Prices Act. This legislation will discourage and deter the pharmaceutical industry from raising prices by reducing the government monopoly periods when they do.

You see, companies are awarded monopoly periods from 5 to 12 years by the Food and Drug Administration for drug approval beyond the patent protection. My FLAT Prices Act would reduce this FDA-granted exclusivity period for a drug whose price increases more than 10 percent a year, bringing generic competitors into the marketplace, creating real competition, and trying to lower prices for Americans.

That brings us to another issue. Today, there remains no generic, no biosimilar insulin that can be substituted in a pharmacy. Think about it. Almost a century after the discovery of human insulin and even half a century after the discovery of synthetic and analog insulin, we still don't have a generic insulin for sale in America that is affordable.

I will acknowledge that these changes in insulin have improved the quality of life for patients. They have made them safer, more effective, and more convenient, but these changes have delayed the development of generic substitutes.

There are other reasons the FDA has regulated insulin as a drug rather than as a biologic, placing insulin under a framework with a much higher bar than generics to prove they are substitutes. Thanks to the Affordable Care Act—ObamaCare—the Food and Drug Administration is supposed to be shifting its regulatory process for insulin to enable copycat versions, known as biosimilars, to be approved quickly. Unfortunately, FDA's plan to implement this law will not bring relief to patients any time soon.

I do believe that the Food and Drug Administration Commissioner, Dr. Gottlieb, truly wants to lower costs and spur competition. I wasn't convinced when his nomination came up for a vote, but I have had subsequent conversations with him, and I think he is genuine. I think he wants to see the prices come down.

However, the Food and Drug Administration's current plan will effectively freeze the approval process for lower cost insulin and force generic insulin makers who are under review to resubmit their new applications each year.

This creates a 2-year lockup where it is unlikely that any new insulin competitors will come to market. America's diabetic patients cannot wait.

That is why Senator CRAMER, a Republican from North Dakota, and I are sending a letter urging the Food and Drug Administration to revise and bring flexibility to this process so we can get the lower cost insulin on the market approved sooner.

Two weeks ago, I received a little note from a constituent in Mount Vernon, IL. That is downstate, near

where my father was born. He wrote that both he and his daughter had been diagnosed with type 1 diabetes in 1997. At that time, their Humalog insulin cost \$10. Today, he writes that the cost is \$300 a bottle, and he needs six bottles a month.

His monthly costs have risen from \$600 to \$1,800. Here is what he said in this letter:

At some point, drug companies must be held to account for the actions they are taking. These cost increases are costing American citizens to choose between insulin and eating in many cases. I'm tired of listening to all the excuses. . . . what is it going to take for Congress to do its job?

I agree with my constituent. Congress needs to step up and demand real change. The sky-high cost of life-or-death insulin is literally killing Americans.

My work with Senator CRAMER to speed FDA approval of lower cost insulin and my bill to shorten monopolies for abusive pharma companies are a start. This pharma fleecing of insulin patients across America must end.

I yield the floor.

The PRESIDING OFFICER (Mr. SASSE). The Senator from Iowa.

#### PROPOSED RULES CHANGE

Ms. ERNST. Mr. President, I am pleased to be joined today on the floor by my colleagues to discuss the unprecedented levels of obstruction aimed at President Trump's nominees. This issue plagued the 115th Congress, and it is one I am hopeful we can remedy moving forward in this new session.

The Senate is tasked with the critical role of providing advice and consent on many of the President's nominations, including executive branch officials and Federal judges. Vetting these officials is a task that I take extremely seriously, and I have often welcomed discussion regarding these critical appointments with my colleagues on both sides of the aisle, as well as my constituents.

We can all agree that these positions must be filled by our Nation's most qualified candidates, individuals who are committed to public service and upholding the values and principles that make our Nation so great. We should also be able to agree that these positions should be filled using an expedient and timely process.

As any Iowa small business owner can tell you, if you don't have employees, you can't function. Iowans and many others across this Nation expect the Federal Government to run on the same commonsense principle.

The recent levels of obstruction for the President's nominees have not only kept the executive branch and our Federal courts from staffing critical positions but have also prevented the Senate from moving forward on other critical legislative priorities and initiatives.

In the past, the Senate has been able to disagree on certain nominations and still move forward in a respectful and expedient manner to ensure that the

Federal Government operates efficiently. However, during President Trump's first Congress, my colleagues on the other side of the aisle have utilized a series of procedural tactics to eat up time on the Senate floor and to stall the President's nominees.

To put this in perspective, during President George W. Bush's first Congress, the Senate forced a cloture vote on nominations only 4 times. That was during President Bush's first Congress. So it was 4 times.

During President Clinton's first Congress, this increased to a mere 8 cloture votes—8 cloture votes for Clinton.

During President Obama's first Congress, the use of this tactic still remained minimal, with only 12 cloture votes on nominations. So it was Bush, 4; Clinton, 8; and President Obama, 12.

Compare that to the use of cloture votes during the 115th Congress. My Democratic colleagues forced cloture votes 128 times—128 times. That is 10 times more often than during President Obama's first Congress.

Despite that President Trump submitted nearly the same number of nominees as President Obama, 29 percent more Obama nominees than Trump nominees were confirmed during each President's respective first Congress. Yet these delays have often not been used to raise objections to controversial or unqualified nominees. That is just not the case.

In fact, nearly half of all recorded cloture votes—48 percent, to be exact—received 60 or more votes to end debate. Furthermore, nearly a third received 70 or more votes to end debate. These nominees were confirmed with widespread bipartisan support.

Cloture was not invoked in order to extensively debate the merits or the qualifications of those candidates. Instead, this procedural tactic has been used to run down the clock and prevent the Senate from moving forward with other important business.

Many nominees from my home State of Iowa have been fortunate enough to escape some of these political games. I was proud to see the Senate reach an agreement in September to move forward and confirm Judge C.J. Williams to the U.S. District Court for the Northern District of Iowa by a 79-to-12 vote. I am also glad that multiple U.S. marshals and U.S. attorneys have been able to fill critical Federal law enforcement positions in Iowa after being confirmed by a voice vote in the Senate.

However, while many of these positions have been filled back in my home State, Iowans are still greatly harmed when the Senate fails to efficiently fill executive branch positions whose duties do impact the entire Nation.

Furthermore, many States across our Nation have faced unnecessary challenges to filling critical positions after cloture was invoked for noncontroversial nominees.

Take a State like Alabama, for example. Judge Annemarie Carney Axon received bipartisan support from both

of her home State Senators for her nomination to serve on the U.S. District Court for the Northern District of Alabama. However, Democrats forced a cloture vote on her nomination before confirming her by a vote of 83 to 11.

Similarly, Judge Terry Doughty was confirmed to be a judge on the U.S. District Court for the Western District of Louisiana by a 98-to-0 vote after a forced cloture vote.

These are not isolated examples. Just last year, multiple district judge nominees in Kentucky and Texas received the support of more than 90 Senators, but only after their nomination was first stalled, again, by an unnecessary cloture vote.

We cannot continue to allow the Senate to be bogged down by unprecedented obstruction tactics. The American people expect and deserve a fully functioning government with the right personnel in place.

That is why I want to thank Leader MCCONNELL for continuing to make nominations such a priority and managing to confirm so many Federal judges, despite these tactics. I also thank my colleagues, Senators BLUNT and LANKFORD, for introducing a proposal that accelerates the nomination process for lower level nominees.

This commonsense proposal builds on the previous Reid-Schumer rule affecting Senate considerations of Obama nominees during the 113th Congress—a rule that garnered widespread bipartisan support, including the agreement of 35 of my Democratic colleagues who still serve in the Senate today.

I urge my colleagues to support this reasonable proposal that enables us to move forward in a timely manner while still encouraging input and debate on those candidates. It is time for the Senate to put a halt to these delay tactics and get back to fulfilling our commitments to the American people. Again, I urge support of the proposal.

I yield the floor.

The PRESIDING OFFICER. The Senator from Texas.

Mr. CORNYN. Mr. President, maybe the fastest way to put people to sleep is to give a speech on cloture here in the Senate, but I hope that is not the case, because, as my colleague from Iowa just pointed out, this is an abuse of the Senate rules to do nothing but to obstruct and to slow down President Trump's well-qualified nominees for important positions.

This is not about their qualifications. This is not about exercising the constitutional responsibility of advice and consent. In virtually every instance in which the clock has been burned to get to an eventual vote, these largely non-controversial nominees have been confirmed overwhelmingly.

Call it part of the "Trump derangement" syndrome or the "never Trump" effort. It is very clear to me that rather than take these nominees one at a time, treat them fairly, assess their qualifications, and vote on their nomination, these people are being delayed

and denied an opportunity to serve, and many of them have just simply given up because of the backlog of nominations. It is unfair to them, it is unfair to this administration, and it is completely an abuse of the Senate rules.

We know that our Democratic colleagues have unnecessarily blocked nominees, put them through the ringer in hearings, and, in one particular case—the Kavanaugh nomination—engaged in an all-out smear campaign.

This treatment has grabbed headlines, but the story that doesn't get much attention is what I want to talk about now—this practice of eating up time on the floor, using every second of the rules to essentially eliminate the possibility that we can take up other bipartisan legislation or consider these nominees on any sort of efficient and effective basis.

As a result of the work, these nominees are being denied an opportunity to serve, the floor is being occupied by nominations that are uncontroversial, and we are unable to get to other important work that the American people want us to do.

Now, it is true that the Senate is not known for speed, and, more often than not, there is a good reason. When we are appropriating taxpayer dollars or debating sanctions on hostile governments or negotiating changes to our healthcare system, speed is not always an asset.

But when it comes to confirming nominees—those who already have had a hearing, who aren't controversial, who have already received a vote in committee—the process should be able to move rather quickly and efficiently.

But, as I said, this is part of a concerted effort to undermine the Trump administration, to deny them the appointees necessary for them to conduct the Nation's business, and, in many instances, these are Ambassadors who should be representing the United States of America in foreign countries where it is important we maintain good communication with those other countries.

Over the last 2 years, our colleagues on the other side of the aisle have forced votes on nominees who in previous years would have sailed through the Senate.

Let's look at some of these numbers. You can see how much red there is on this chart—cloture votes in the first Congress. President Trump had 128 cloture votes, President Obama had 12, President Bush had 4, and President Clinton had 8. What that means is that, for example, in the Clinton administration, there were 120 nominees who were confirmed without the necessity of even going through the procedure of cloture. Frequently, these nominees are either passed by voice vote or unanimous consent or at some agreed upon time. Even fewer required a cloture vote under President George W. Bush. There were 12 under President Obama and 128 under President Trump.

If we were to continue down this same path, we would not be able to do anything else except consider nominations by this President, and we still wouldn't get to the end of the list.

Our Democratic colleagues don't want to hold votes on these nominees to support or oppose a nomination; they simply want to waste the Senate's time and to test the patience of the American people. The majority of these nominees, as I said, aren't controversial. Nearly half received the support of 60 or more Senators during the cloture vote, and more than one-third got 70-plus votes.

As I said, the delay and obstruction have led to a long list of vacancies across every Department and Agency. Critical leadership positions have gone unfulfilled while the nominees await confirmation votes from the Senate. As I said, many have simply given up, unwilling to accept any more disruption in their personal lives in the vain hope that perhaps someday, somehow, they will get a vote in the Senate. This list includes Ambassadors, Federal judges, Under Secretaries, Assistant Secretaries, and inspectors general. The list continues to grow while our Democratic colleagues insist on votes that will not change the outcome.

It is one thing to have a nominee whose qualifications are controversial or where a debate would enlighten the Members of the Senate on how best to cast their vote, but that is not what is happening here.

Despite our repeated pleas for Democrats to cooperate, things aren't going to change. That is why the rules change we are contemplating is so important. It would expedite the process for many nominees to receive a vote on the floor. It won't change the number of votes they need to get confirmed—they will still need to get a majority of votes—or tilt the scale in their favor in any way; it will simply make sure we are not wasting time that is not being used in order to delay or defeat nominations.

Ironically, we have been told by our Senate colleagues on the other side that if we were to pass a rule limiting the postcloture time to 2 hours and we would start it in 2021, at the end of President Trump's current term of office, they would vote for it. So this is really an unprincipled and nakedly partisan approach, because while they are willing to do it for the next President—and that could well be a second Trump term, or it could well be another President—they won't do it now, which demonstrates the hypocrisy they are exhibiting.

What would happen is, a nominee would get a hearing in front of the appropriate committee. That would be debated, and there would be a vote up or down. If the nominee was passed out of the committee and made available to come to the floor, the Senate majority leader could still file a paper asking for a cloture vote. If that was obtained, then the postcloture time would be reduced from 30 hours to 2 hours. In the

meantime, there would be an intervening day during which debate would occur. Every Senator would still enjoy the right to vote against any nominee they don't support, but to just burn time for time's sake is an abuse of the Senate rules and needs to stop. It is not just hurting these nominees; it is not just hurting the Senate; it is hurting the country. These Ambassadors, judges, and appointed officials who serve in the State Department, the Department of Defense, and the inspectors general who make sure that taxpayer dollars are spent legally and efficiently and that people are doing their jobs—none of those positions are able to be filled.

I would point out that this rule change does not apply to all nominees. High-level Cabinet positions and Supreme Court Justices would still receive the 30 hours of debate time after 51 Senators have voted to proceed to that vote.

It is important to note that this type of rules change isn't new. Actually, in 2013, there was a negotiated, bipartisan standing rule when Majority Leader Harry Reid and the current Democratic leader, CHUCK SCHUMER, introduced a similar change to speed up the process, and this simply builds on the foundation they laid down. So if we asked them to do now what was done then on a bipartisan basis, their answer will be no—for no good reason other than it is President Trump who would presumably benefit from this restoration of that same process.

As I said, the real hypocrisy of their position is indicated by the fact that they said they would vote for this rule, but they don't want it to take effect now. They want it to take effect in 2021. In short, they appear to believe that what we are trying to do is an important rules change to make, but they don't want to do it if it benefits a President they clearly despise.

This political theater is being orchestrated by Senate Democrats and is impacting our ability to carry out our constitutional duty of advice and consent. I believe this is a necessary step to get the Senate back on track, and I will support this rules change when it comes to the floor for a vote and would encourage all of my colleagues to do the same.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

Mr. PERDUE. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. PERDUE. Mr. President, I rise today as one of a number of our colleagues to talk about something that really bothers me. We are seeing historic obstructionism in the Senate today. It has been going on for the last 2 years.

One of the fundamental responsibilities in the Senate is to provide advice

and consent on Presidential nominations. When President Trump took office, he acted with urgency to fill positions in his administration with highly qualified and highly skilled, experienced individuals from the real world—not just people from the bubble but people from America. Unfortunately, Democrats have slow-walked this confirmation process every step of the way. In my view, this is historic obstructionism, and it needs to stop.

This is the first time in U.S. history that the minority party has not waived the 30-hour debate rule to this degree. As a result, of the 1,200 nominees to be confirmed by any new President, only 714 have been confirmed to date. At the end of last year, because of this historic Democratic obstructionism, we had 386 nominations in line waiting to be confirmed. At the end of Obama's first 2 years, only 5 nominees were outstanding, compared to the 386 for President Trump at the end of last year.

Let me say that again. At the end of President Obama's first 2 years, only five nominees had not been confirmed. That means that out of everybody he sent to the Senate, only five at that point had not been confirmed. However, at the end of December this past year, President Trump still had 386 nominees in the pipeline right here in the U.S. Senate, waiting for us to get to them.

Of the last three Presidents, we have collectively only had 24 cloture votes required by the minority party—only 24. However, during President Trump's first 2 years, Democrats forced 128 cloture votes on nominees on the Senate floor. Each one of these cloture votes requires 30 hours of debate. We can't do anything else on the floor while we are doing that. That means the normal business of the Senate cannot be transacted because we are waiting, due to the 30-hour debate rule, to get to the vote. Basically, under those realities, the Senate is able to do only one confirmation per week. Do the math—386 weeks is a long time.

What is going on here has nothing to do with the nominees' qualifications, either. Every single one of Donald Trump's nominees who received a recorded vote was passed. Not one has failed to pass in this body—not one. The vast majority of these nominees are noncontroversial and get more than 70 or 80 votes and in some cases more than that.

This chart shows that of the cloture votes we have had to take, 48 percent got more than 60 votes, and 37 percent got more than 70. That means 70 percent of the nominees got more than 60 votes. These are not controversial nominees. That is not the issue.

My own cousin, who is now Secretary of Agriculture, waited 4 months. I know this personally because he bunked in my place for 4 months while we were waiting to get his confirmation. When he finally got to the floor of the Senate, he got 87 votes.

It is clear that the Democrats will stop at nothing to obstruct the Senate

from working on real issues. Every hour we have to spend in the 30-hour waiting period is time we can't utilize to take up the country's business and the priorities Americans want us to be working on. If this obstruction continues, President Trump will not have his full team in place until the end of his second term.

These delays are petty, and the American people have had enough. I hear about it every time I go home.

For the last 2 years, several of my colleagues and I have pushed to keep the Senate in session during the traditional August State work break in order to confirm nominees and make progress on funding the Federal Government. In August of 2017, the leader of the majority party, Senator MCCONNELL, agreed to keep us here for the month of August in order to work on several things we were working on, including confirming these nominees. The minority party agreed, after 4 days, to basically confirm 77 nominees on that one day. What makes that important is that prior to that time in August, in all of that year, we had only been able to get 44 nominees confirmed. While staying here last August, in 2018, we confirmed 43 nominees and completed 75 percent of the government funding bills.

As I speak today, there are 249 nominees before the U.S. Senate waiting to be confirmed. Basically, that would require 249 weeks to do if we follow the rule we have been following over the last 2 years. These nominees include the Assistant Secretary of Readiness for the Department of Defense, who has been waiting to be confirmed for 8 months. This is in the Department of Defense, the Assistant Secretary for Readiness—one of the crisis areas we have in our military. For 8 months this nominee has been waiting to be confirmed. The Under Secretary for Food Safety in the Department of Agriculture—one I hear a lot about—has been waiting 9 months in line to be confirmed.

The people on the other side are saying: The President is just not sending up nominees fast enough.

Well, what happens with these folks who have been sitting here for 9 months waiting to be confirmed?

The Assistant Secretary for Economic Development at the Department of Commerce has been waiting to be confirmed for 8 months.

These are not low-level nominees; these are Assistant Secretaries who are waiting to be confirmed.

This has to stop. This President is not even able to form his own Cabinet in complete terms because these Assistant Secretaries are not in place. We should be working around-the-clock to get these people confirmed.

If this obstructionism continues, we should try to change the existing rules for confirming nominees by reducing the 30-hour debate rule at minimum. There is a plan in the Senate right now that would reduce the 30 hours of debate to 8 hours for most and 2 hours for

some. Reducing the debate time required would speed up the confirmation process and allow us to focus on other business in the Senate that people want us to address. Every single Democrat in the Senate today who was also here in 2013 supported reducing debate time on nominees, and they should do so again right now.

I will close by saying that despite this historic obstructionism, the Senate has, indeed, over the last 2 years—because we focused on this as a priority, even with this 30-hour debate rule being enacted—we confirmed 63 district court judges, 31 circuit court of appeals justices, and two Supreme Court Justices. These judges will have an impact on the judiciary for years to come.

By the way, these are not activists with political agendas or motives. They are accomplished, experienced jurists, dedicated to upholding the Constitution and adhering to the rule of law. It is criminal that we waited that long to get these people confirmed.

I applaud the President for nominating such outstanding individuals to these positions. If this historic obstructionism continues in the Senate, I believe President Trump will not have his full team in place until the end of his second term, if then. This obstruction needs to end. The resistance movement threatens the security of our country and our ability to deal with the problems facing America today. It is time to rise above this partisan gridlock, change the rules, confirm these nominees, and finally begin to get results for the American people.

I yield the floor.

The PRESIDING OFFICER. The Senator from Iowa.

Mr. GRASSLEY. Mr. President, I come to the floor to talk about the IRS and tax issues and the tax bill last year, but following on what Senator PERDUE said, I want to, first of all, compliment him for not only this speech but several times he has talked about how the Senate has stalled time after time on nominees.

I want to bring to my colleagues' attention that at one time, there was a lot of concern by President Obama that his nominees were not being confirmed fast enough. We started hearing that in January 2013. All of a sudden, there was a feeling that we ought to have a bipartisan solution to this issue to speed along President Obama's nominees. At one time, the Democratic leader then was talking about using a nuclear option to accomplish a change in rules. Both Republicans and Democrats thought that wasn't a very good idea, so Republicans and Democrats got together and agreed to reduce postcloture debate time for the rest of the 113th Congress, although, before that Congress ended, Senator Reid decided to use the nuclear option anyway, and he did that at a later time.

If Republicans and Democrats could get together in the 113th Congress to speed up the time and have less

postcloture debate time, why can't we do it now? The problem, of course, is for the Trump nominees being held up in the Senate, the time is far worse than it was under President Obama or, for that matter, any other President before that.

It seems to me, as we are talking about changing the post-debate time again—because there is a resolution out of our Rules Committee—I think it is about time that we think that what is good for the goose is good for the gander, and we ought to reinstate that bipartisan agreement. I hope we can get the support of Democrats to do that like they had the support of Republicans to do that when we had a Democratic President.

I thank Senator PERDUE for what he spoke about on a longer basis than I just did, but I want to back him up fully.

#### TAX REFORM

Mr. President, we are in the fifth week of the tax filing season. Based on all reports from the IRS, the filing season is running smoothly. All systems are operating as expected. Returns are being processed and refunds are being sent out without any major complications.

According to IRS Commissioner Rettig, his Agency has even set a couple of internal records for the speed at which returns are being processed. At one point, the IRS processed 1.9 million returns in an hour. That is 536 every single second.

Of course, you don't hear much about how the filing season is running smoothly from our mainstream press. There is a lot of positive news, but positive news doesn't seem to make good headlines. Instead, an obsession has developed around the size of the tax returns, not the exact tax that might actually be paid.

Let's set aside that the available Treasury data is merely in the first few weeks of a very unusual tax season due to the partial government shutdown. Never mind that the size of the average tax refund can vary greatly from week to week, making year-over-year comparisons early in the filing season essentially meaningless. Let's ignore the important fact that less than half as many child tax credits and earned-income tax credits have been issued as compared to the last year based almost entirely on calendar factors, and, most importantly, we ought to somehow forget about the fact that the size of one's tax refund tells you absolutely nothing about a taxpayers' overall tax return.

I have been amazed by how many of my colleagues on the other side of the aisle, who should know better, have sought to equate incomplete information about lower average refunds—telling us all that means people have not received a decrease in their taxes.

I want to quote Howard Gleckman, who should be well respected by people on the other side of the aisle because he is a senior fellow at the liberal Tax Policy Center. He characterized the

current obsession with tax refunds as “wrong-headed,” noting that it is “not how big a refund check filers get this year but how much total tax they paid for 2018.” That is common sense. I thank Howard Gleckman for his common sense.

Yet my colleagues—again, on the other side—continue to try and push the false narrative that a smaller refund is synonymous with tax increase. That doesn't meet the commonsense test.

Just such a claim by a Senate Democrat running for President was observed by the Washington Post's Fact Checker as being “nonsensical and misleading.” The claim was awarded four Pinocchios. Four Pinocchios is a rating the Post reserves for the biggest whoppers.

Here are the straight facts. Anyone telling the American public that a smaller refund is the same as a tax increase is being intentionally misleading and doing a disservice to the public. I classify that as a big lie. The size of one's tax refund merely reflects what that taxpayer overpaid the IRS in your paychecks last year. For the vast majority of Americans, the Tax Cuts and Jobs Act of December 2017 delivered larger paychecks starting last February. The liberal Tax Policy Center confirms that 90 percent of middle-income taxpayers will receive a tax cut. That is right. Taxes went down, not up, for the vast majority of American families.

This tax relief stems from the combination of pro-middle-class and pro-family provisions, including a nearly doubled standard deduction, an increase in the child tax credit from \$1,000 to \$2,000, and overall lower tax rates. That is how you give the middle class a tax cut.

Some may believe that we would have been better off depriving taxpayers of their tax cuts until the IRS sent them a refund after the end of the year, but this thinking gets things exactly backward. The excess tax withheld from paychecks throughout the course of a year doesn't belong to the government; it belongs to the taxpayers who earned that money. It is the taxpayers who should be able to decide whether they want to put their weekly or monthly tax savings in a retirement account, pay down a credit card bill, enroll their children in some club, sport, music, or dance lessons, or maybe even make an extra car payment.

I encourage all taxpayers interested in how tax reform affects their bottom line to compare this year's tax return with last year's tax return. That is the commonsense way of figuring out whether your taxes went up or down as a result of the tax bill of 2017. When they do that, the vast majority will see less of their hard-earned money being sent to Washington, DC. Really, that is what ought to matter.

I encourage those in the media who are actually interested in how tax reform has affected taxpayers to take